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June 3, 1987

RE: I Radiological Medical Group, Inc. v. County of
Tulare, Tulare County Superior Court Case No.

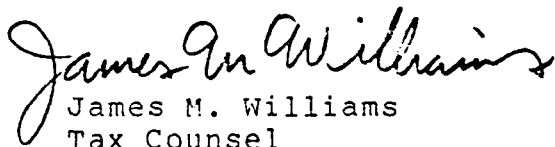
Dear Mr. Hames:

In your letter of April 15, 1987, to Richard H. Ochsner, Assistant Chief Counsel, you asked our opinion on the naming of codefendants in an action based on a denial of claim for refund of property tax pursuant to Revenue and Taxation Code section 5141. You noted that you have named the County of Tulare and the City of Visalia, parcel located therein, as codefendants.

Our reading of Revenue and Taxation Code section 5148 leads us to conclude that the legislative intent is to insure that any city which may be liable for refund of the taxes in question, must be named as a party defendant so that it will have the opportunity to appear and defend against the claim.

We would invite your attention to Southwest Exploration Co. v. Orange County, 44 Ca.2d 549 at 557 wherein the court reviews the legislative history of section 5148's predecessor and reaches the same conclusion.

Very truly yours,


James M. Williams
Tax Counsel

JMW/rz

cc: Alfredo Magallenes
Deputy County Counsel, Tulare County

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